



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Brett Blessen  
DOCKET NO.: 09-20847.001-R-1  
PARCEL NO.: 15-12-308-021-0000

The parties of record before the Property Tax Appeal Board are Brett Blessen, the appellant, by attorney Patrick J. Cullerton, of Thompson Coburn LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 5,607  
**IMPR.:** \$41,596  
**TOTAL:** \$47,203

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of two improvements. Improvement #1 is a two-story dwelling with 1,760 square feet of living area of masonry construction. Improvement #2 is classified as 2-02

property under the Cook County Real Property Assessment Classification Ordinance. The property has an 8,010 square foot site and is located in River Forest Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an affidavit and pictures showing that the subject property was under construction during the beginning of the 2009 lien year. The appellant argues that the subject was uninhabitable until March 30, 2009. Appellant's counsel also included information on six properties where the board of review gave a reduction. The appellant argues that the subject should receive a similar reduction based on a policy established by the county.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of \$62,652. The improvement assessment for #1, the only improvement at issue in this case, is \$38,531 or \$32.41 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables sales for improvement #1 and five suggested equity comparables for improvement #2. In addition, the board of review submitted a permit printout for the subject indicating that the improvement #1 permit was updated on March 19, 2009. The county did not apply any occupancy factor to the subject.

In rebuttal, appellant's counsel submitted a letter arguing the board of review's comparables support a reduction in the subject's assessment. Counsel also argued that the board of review failed to take into account appellant's evidence of uninhabitability.

#### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As to the appellant argument that the subject should receive a reduction based on a county policy and the reduction of six

other properties, the Board gives this argument no weight. The appellant failed to establish the reduction given to the six properties was based on a county policy.

However, the Board finds the appellant met its burden of proving that the subject was uninhabitable between January 1 and March 19, 2009, per the permit printout provided by the board of review. The Board finds that based on the foregoing, improvement #1 was uninhabitable for a total of 78 days in the 2009 lien year. Based on this, the Board finds that improvement #1 was uninhabitable 21.37% and habitable 78.63% of 2009. Multiplying the total percentage that improvement #1 was habitable for 2009 by its improvement assessment, the Board finds that improvement #1's assessment should be reduced to \$30,297.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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Chairman



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Member

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Member



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Member

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Acting Member



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Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 22, 2016



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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.